

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Fenton Booth
DOCKET NO.: 04-23726.001-R-1
PARCEL NO.: 14-29-401-047-0000

The parties of record before the Property Tax Appeal Board are Fenton Booth, the appellant, by attorney Edward Larkin of Park Ridge and the Cook County Board of Review.

The subject property consists of a 34-year-old, two-story style single-family dwelling of masonry construction containing 3,546 square feet of living area and located in Lakeview Township, Cook County. Amenities include three full baths, a fireplace and a garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. Counsel argued as the subject's subsequent 2005 assessment was reduced substantially by the board of review; and as assessment year 2004 is within the same triennial the subject 2004 assessment should be reduced to an amount equivalent to the 2005 assessment. In support the appellant offered property characteristic printouts revealing the subject's improvement assessment in 2005 was reduced from \$86,224 to \$67,268. A copy of the subject's 2004 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$86,224, or \$24.31 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located within the same coded assessment neighborhood as the subject. The comparables consist of two-story style single-family dwellings of masonry construction from seven to thirteen years old. The

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	9,208
IMPR.:	\$	67,268
TOTAL:	\$	76,476

Subject only to the State multiplier as applicable.

comparables contain two or three full baths, half baths, basements, and air conditioning; three have garages; and three have fireplaces. These properties range in size from 2,716 to 3,440 square feet of living area and have improvement assessments ranging from \$28.71 to \$34.29 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

When cross examined, the board of review's witness agreed that the subject's 2005 improvement assessment was substantially reduced.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Property Tax Appeal Board finds that "A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. V. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 70 Ill.App.3d 686, 690, 398 N.E.2d 952, 954 (1st Dist. 1979)." Therefore, the Board finds that based on the board of review's 2005 non-triennial assessment correction it is appropriate to reduce the appellant's 2004 improvement assessment to \$67,268, or \$18.97 per square foot of living area.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.